



JOHN NAIMO  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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March 12, 2015

TO: Joseph Kelly  
Treasurer and Tax Collector

FROM: John Naimo *John*  
Auditor-Controller

SUBJECT: **TREASURER'S FEBRUARY 17, 2015 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) vault and teller cash, and electronic transit/bus cards.

We conducted a surprise cash count as of the close of business on February 17, 2015. The vault cash, teller cash, and electronic transit/bus cards we counted agreed with TTC's records (see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. If you have any questions, please contact me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:RS:TK

Attachment

c: Audit Committee

LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR  
SCHEDULE OF COUNTED CASH  
AS OF THE CLOSE OF BUSINESS ON FEBRUARY 17, 2015

<b>TREASURER AND TAX COLLECTOR'S CASH</b>			
<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 2,129.00	\$ 2,129.00	\$ -
Total Collections	191,682.49	191,682.49	-
<b>TOTAL</b>	<b>\$ 193,811.49</b>	<b>\$ 193,811.49</b>	<b>\$ -</b>

<b>TREASURER AND TAX COLLECTOR - REGULAR REVOLVING FUND</b>			
<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ -
Teller #2	300.00	300.00	-
Teller #3	300.00	300.00	-
Teller #4	300.00	300.00	-
Teller #5	300.00	300.00	-
Teller #6	300.00	300.00	-
Teller #7	300.00	300.00	-
Teller #8	300.00	300.00	-
Total Change Fund	2,400.00	2,400.00	-
Cash on Hand	2,400.00	2,400.00	-
Receipts & Miscellaneous	-	-	-
<b>TOTAL</b>	<b>\$ 4,800.00</b>	<b>\$ 4,800.00</b>	<b>\$ -</b>

<b>OTHER COLLECTIONS</b>			
<b>Description</b>	<b>Per Review</b>	<b>Per TTC's Records</b>	<b>Overage (Shortage)</b>
Miscellaneous Collections	\$ -	\$ -	\$ -
MTA Inventory:			
Transit Access Passes	94.00	94.00	-
<b>TOTAL</b>	<b>\$ 94.00</b>	<b>\$ 94.00</b>	<b>\$ -</b>